

## General Government

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### Activity Overview

The General Government activity includes the General, District Court (being closed in FY 07), PILT and other funds controlled by departments in the General Fund (i.e. Clerk & Recorder responsible for Records Preservations / Planning responsible for Planning Board & Zoning funds).

The General Fund, the largest component of General Government, supports 17 departments comprising the administrative activities of the county. Including County Commission, Clerk & Recorder (Recording, Elections and Accounting), Treasurer (Property Tax Collection, Motor Vehicle and Delinquent Tax Collections, and Treasury), Auditor, Information Services, Attorney, Justice Courts, Human Resources, Finance Office, Grant Administration, Geographic Information Services, Clerk of District Court, District Court, Superintendent of Schools, Planning, and Miscellaneous.

Included in the General Fund is \$185,000 in contingency, available for all county operating departments and funds. As we all know it is impossible to predict what will transpire over the next year and the contingency account is the county's only method to immediately address problems. Also included in the General Fund is \$50,000 for Consulting services for the CIP Master Plan. The General Government Operating Reserves are set at \$1,565,384 approximately 9.98%. This reserve is used to pay bills for the period between tax collections (June to November and December to May). Without adequate reserves the county would have to borrow money, with interest costs reducing service levels.

Working Capital/Fund Balance (Cash) is being used to fund \$6,301,587 in expenses. Revenues are projected to be \$9,822,555 and Expenses are set at \$15,742,821.

The FY 07 Final Budget will see the elimination of the District Court Fund. All activities not assumed by the state will be reported in the County General Fund. Those activities taken over by the state include District Court Departments 1, 2 and 3, Juvenile Probation and Public Defenders. The change will reduce operating reserves by \$110,000.

Changes in Personnel for General Government Activities include:

- County Auditor – reduction of ½ FTE;
- Clerk & Recorder – new Recording Clerk;
- Geographic Information Services–new GIS Technician;
- Human Resources – New HR Assistant;
- Planning – new Planner III
- Parity funded for Deputy County Attorney employees;
- Public Defender – eliminated 12 employees, which were assumed by state;
- Funding of a 3% increase in Elected Official and Classified Employee wages, plus the possibility of an additional 2% for excellent employees.
- Funding of promotions, reclassifications and wage adjustments recommended by Salary Market Survey.

## GENERAL GOVERNMENT

### General Government

The following table shows the FY 07 Final Operating Approved Expenditures (Budget), Cash Reserve, Cash, Non-Tax Revenue, Taxes and Millage needed to generate tax revenues.

<b>COUNTY OF GALLATIN</b> <b>GENERAL GOVERNMENT ACTIVITIES SUMMARY</b> <b>FY 2007 FINAL OPERATING BUDGET</b>							
<b>GENERAL - ACTIVITIES</b>	<b>Budget</b>	<b>Reserve</b>	<b>Total</b>	<b>Cash</b>	<b>Non Tax</b>	<b>Taxes</b>	<b>Millage</b>
General	9,240,508	911,723	10,152,231	3,268,503	5,553,369	1,330,359	7.98
District Court	829,723	-	829,723	829,723	-	-	1.49
Study Commission	-	-	-	-	-	-	-
Capital Projects	1,074,855	300,000	1,374,855	1,075,870	206,419	92,566	0.56
Records Preservation	843,985	-	843,985	663,985	180,000	-	-
County Land Information	46,321	-	46,321	46,321	-	-	-
P.I.L.T.	1,311,931	58,678	1,370,609	1,369,109	1,500	-	-
Aid to Dependent Children	3,607	-	3,607	1,807	1,800	-	-
Copier Revolving Fund	79,532	12,138	91,670	69,202	22,468	-	-
Employee Health Insurance	1,182,237	282,845	1,465,082	317,067	777,794	370,220	2.04
Liability Insurance Fund	657,430	-	657,430	134,304	534,495	-	-
County Wide Planning	203,544	-	203,544	71,951	5,000	126,593	2.37
Planning / Zoning Areas	261,267	-	261,267	24,017	-	237,250	various
County Incentive Fund	7,881	-	7,881	6,481	1,400	-	-
<b>TOTAL GENERAL GOVT.</b>	<b>15,742,821</b>	<b>1,565,384</b>	<b>17,308,205</b>	<b>7,878,340</b>	<b>7,284,245</b>	<b>2,156,988</b>	

# GENERAL GOVERNMENT

## General Government

### Activity Budget

Object of Expenditure	Actual FY 2005	Final FY 2006	/ Actual FY 2006	Request FY 2007	Preliminary FY 2007	Final FY 2007
Personnel	\$ 6,861,290	\$ 8,804,616	\$ 8,126,996	\$ 9,168,203	\$ 8,725,661	\$ 7,611,239
Operations	6,766,123	5,111,231	3,565,041	4,208,565	4,191,712	4,145,830
Debt Service	-	41,000	37,555	603,723	616,044	562,691
Capital Outlay	1,298,322	3,118,931	1,729,370	2,799,053	2,496,329	3,423,061
Transfers Out	-	-	-	-	-	-
<b>Total</b>	<b>\$ 14,925,735</b>	<b>\$ 17,075,778</b>	<b>\$ 13,458,962</b>	<b>\$ 16,779,544</b>	<b>\$ 16,029,746</b>	<b>\$ 15,742,821</b>

#### Budget by Fund Group

General Fund	\$ 9,345,884	\$ 6,426,499	\$ 5,724,151	\$ 7,015,628	\$ 7,173,590	\$ 9,240,508
Special Revenue Funds	4,556,870	5,224,273	6,347,120	3,568,354	3,120,254	3,500,378
Debt Service Funds	-	-	-	-	-	-
Capital Project Funds	-	4,288,360	535,206	4,304,498	3,844,838	1,074,855
Enterprise Funds	-	-	-	-	-	-
Internal Service Funds	1,022,981	1,136,646	852,485	1,891,064	1,891,064	1,919,199
Trust & Agency Funds	-	-	-	-	-	7,881
<b>Total</b>	<b>\$ 14,925,735</b>	<b>\$ 17,075,778</b>	<b>\$ 13,458,962</b>	<b>\$ 16,779,544</b>	<b>\$ 16,029,746</b>	<b>\$ 15,742,821</b>

#### Funding Sources

Tax Revenues	\$ 2,836,017	\$ 2,985,281	\$ 2,925,576	\$ 2,985,281	\$ 3,175,831	\$ 2,156,988
Non-Tax Revenues	8,828,896	9,802,137	9,998,180	8,102,294	9,009,077	7,284,245
Cash Reappropriated	3,260,822	4,288,360	535,206	4,190,765	3,844,838	6,301,587
<b>Total</b>	<b>\$ 14,925,735</b>	<b>\$ 17,075,778</b>	<b>\$ 13,458,962</b>	<b>\$ 15,278,340</b>	<b>\$ 16,029,746</b>	<b>\$ 15,742,821</b>

### Activity Personnel

#### Personnel Summary

No	FT/PT	Title	FTE
1	11	Elected Officials	11.00
2	10	Department Heads	9.90
3	35	Professional Staff	32.25
4	25	Para Professional Staff	24.40
5	56	Support Staff	55.70
Total Program FTE			133.25